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|----------------|--|-------------|--|
| Period Covered | | ACCOUNT NO. | SSN or FEIN |
| Due Date | | SITUS CODE | |
| | | | <p>This report must be filed for severance tax of mineral products on or before the 15th day of the month following the period covered. A separate return must be filed for each county in which minerals are severed.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242</p> |

- 1) Read instructions on reverse side before preparing this worksheet.
- 2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 3) Be sure to sign and date your return in the signature box on the back of the form.

| | |
|--|----------|
| 1. TOTAL TONNAGE OF MINERAL TYPE (From Schedule A, Line 7 on the back of the return) | _____ |
| 2. MULTIPLY LINE 1 BY TAX RATE () | \$ _____ |
| 3. CREDIT | \$ _____ |
| 4. PENALTY (If filed late, calculate 5% of the total tax for each 30-day period that the return is late to a maximum of 25% penalty) | \$ _____ |
| 5. INTEREST (If filed late, interest is calculated at % from due date until return is filed) | \$ _____ |
| 6. TOTAL AMOUNT DUE (Add Lines 2, 4, and 5; subtract Line 3 if applicable) | \$ _____ |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
|---|---|---|---|---|---|---|---|---|---|

[illegible]

INSTRUCTIONS

- GENERAL:** A tax is levied upon the severance of mineral products from the earth and ready for sale. Exempted from taxation are sales of any lime or limestone usage covered under the provisions of T.C.A. 67-7-202. Also sales of all minerals for use outside the State of Tennessee are exempt. Exempt sales do not need to be included in this return; however, records must be maintained to support the exemption.
- DUE DATE:** The return is due by the 15th of the month following the period covered.
- TAXPAYER/TAX PREPARER'S SIGNATURE:** You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.
- FILING:** A separate return must be filed for each county in which minerals are severed. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- AMENDED RETURNS:** If this return is an "Amended Return," please indicate "Filing Period" and check the appropriate box on the front of the form.
- COMPUTATION OF TAX:**
- Line 1: Total the tonnage of minerals in Schedule A (back of the return) and transfer total to Line 1 (front of return).
 - Line 2: Multiply Line 1 by the current tax rate listed on the worksheet on the front of the return.
 - Line 3: List any credit available to your tax account to lower your liability.
 - Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 2 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
 - Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 2) from the due date to the date paid.
 - Line 6: Add lines 2, 4, and 5 and subtract Line 3 (if applicable) to determine total amount due.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below:

SCHEDULE A - WORKSHEET SEVERANCE TAX OF MINERALS: Compute the severance tax on minerals. (Transfer amounts to Schedule A below)

| Mineral Type | Tonnage |
|------------------------|---------|
| 1. Sand | _____ |
| 2. Limestone | _____ |
| 3. Sandstone | _____ |
| 4. Gravel | _____ |
| 5. Lime | _____ |
| 6. Chert | _____ |
| 7. TOTAL TONNAGE | _____ |

Check appropriate box
and fill in number below:
FEIN or SSN

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number

| Mineral Type | SCHEDULE A | Tonnage |
|--|------------|---------|
| 1. Sand | | _____ |
| 2. Limestone | | _____ |
| 3. Sandstone | | _____ |
| 4. Gravel | | _____ |
| 5. Lime | | _____ |
| 6. Chert | | _____ |
| 7. TOTAL TONNAGE (Enter here and on Line 1 on front of return) | | _____ |